

1 HON. RONALD B. LEIGHTON  
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7 UNITED STATES DISTRICT COURT  
8 WESTERN DISTRICT OF WASHINGTON  
9 AT TACOMA

10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 TRISTAN MARSHALL,

14 Respondent.  
15

No. MC09-5007RBL/JRC

16 ORDER OF REFERENCE AND  
17 DIRECTING RESPONDENT TO SHOW  
18 CAUSE

19 Upon the Petition of the United States Attorney for the above-named district, and  
20 the Exhibits attached thereto, including the declaration of investigating Revenue Officer  
21 Kitrina Adams, it is hereby ORDERED THAT:

22 1. The Petition herein is referred to United States Magistrate Judge J.

23 RICHARD CREATURA pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall  
24 review all pleadings, shall determine whether a hearing is required, shall schedule and  
25 preside over such hearing, and shall take such other actions as he deems necessary to  
26 accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his  
27 proposed Order, proposed Findings of Fact and Conclusions of Law, or such other  
28 documents as he deems appropriate. The originals thereof shall be filed with the Clerk,  
and copies provided to all parties.

2. A copy of this Order, together with the Petition and Exhibits thereto, shall  
be personally served upon the respondent (or left with a person of suitable age and  
discretion at the respondent's residence) within three (3) weeks of the date of this Order.

1 Within fourteen (14) days thereafter, the petitioner shall file proof of service, or shall seek  
2 additional time to make such service. If the petitioner fails to comply with this paragraph,  
3 this action shall be subject to dismissal forthwith.

4       3. The respondent may file with the Court, not later than two (2) weeks after  
5 service of this Order upon him/her, a statement detailing any objections to enforcement of  
6 the Internal Revenue Service summons. When factual issues are raised, the statement  
7 shall be accompanied by an affidavit, giving the facts on which the objections are based.  
8 A copy of this statement and/or affidavit shall be served on the United States Attorney.

9       4. If the Magistrate Judge finds from the statement of objections and any  
10 accompanying affidavit that there are no questions of material fact and that the petitioner  
11 is entitled to enforcement of the summons as a matter of law, he shall recommend entry of  
12 an Order Enforcing Summons without scheduling a hearing. If the statement of  
13 objections and any affidavit are sufficient to raise the possibility of a valid defense to the  
14 summons, the Magistrate Judge shall schedule a hearing to consider the objections.

15       5. Failure to file a timely statement of objections will result in enforcement of  
16 the summons without any further pleadings. Only those defenses asserted in the  
17 statement of objections will be considered.

18       6. The Clerk shall forward copies of the Order to the above-named Magistrate  
19 Judge and the United States Attorney.

20             DATED this 8<sup>TH</sup> day of July, 2009.

21               
22             RONALD B. LEIGHTON  
23             UNITED STATES DISTRICT JUDGE

24             Presented by:  
25  
26

27             /s/ Maren Norton  
28             MAREN NORTON, WSBA # 35435  
           Assistant United States Attorney

ORDER OF REFERENCE AND DIRECTING  
RESPONDENT TO SHOW CAUSE - 2

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